



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23

MOTION

I move to accept the specific recommendations of the Governor as to House Bill 4201 in manner and form as follows:

AMENDMENT TO HOUSE BILL 4201

IN ACCEPTANCE OF GOVERNOR'S RECOMMENDATIONS

Amend House Bill 4201 on page 1, immediately above line 4, by inserting the following:

"Section 3. The Property Tax Code is amended by changing Sections 14-20, 15-169, and 20-15 as follows:

(35 ILCS 200/14-20)

Sec. 14-20. Certificate of error; counties of less than 3,000,000. In any county with less than 3,000,000 inhabitants, if, at any time before judgment or order of sale is entered in any proceeding to collect or to enjoin the collection of taxes based upon any assessment of any property, the chief county assessment officer discovers an error or mistake in the assessment (other than errors of judgment as to the valuation of the property), he or she shall issue to the person erroneously assessed a certificate setting forth the nature of the error and the cause or causes of the error. In any county with less than 3,000,000 inhabitants, if an owner fails to file an application for the Senior Citizens Assessment Freeze Homestead Exemption provided in Section 15-172 during the

1 previous assessment year and qualifies for the exemption, or if  
2 a disabled veteran's service-connected disability was  
3 certified by the United States Department of Veterans Affairs  
4 after the county's application period under Section 15-169, the  
5 Chief County Assessment Officer pursuant to this Section, or  
6 the Board of Review pursuant to Section 16-75, shall issue a  
7 certificate of error setting forth the correct taxable  
8 valuation of the property. The certificate, when properly  
9 endorsed by the majority of the board of review, showing their  
10 concurrence, and not otherwise, may be used in evidence in any  
11 court of competent jurisdiction, and when so introduced in  
12 evidence, shall become a part of the court record and shall not  
13 be removed from the files except on an order of the court.

14 (Source: P.A. 90-552, eff. 12-12-97; 91-377, eff. 7-30-99.)

15 (35 ILCS 200/15-169)

16 Sec. 15-169. Disabled veterans standard homestead  
17 exemption.

18 (a) Beginning with taxable year 2008 ~~2007~~, an annual  
19 homestead exemption, limited to the amounts set forth in  
20 subsection (b), is granted for property that is used as a  
21 qualified residence by a disabled veteran.

22 (b) The amount of the exemption under this Section is as  
23 follows:

24 (1) for veterans with a service-connected disability  
25 of at least 50%, as certified by the United States

1        Department of Veterans Affairs, the annual exemption is  
2        \$1,000,000. ~~for veterans with a service-connected~~  
3        ~~disability of at least 75%, as certified by the United~~  
4        ~~States Department of Veterans Affairs, the annual~~  
5        ~~exemption is \$5,000; and~~

6        ~~(2) for veterans with a service connected disability~~  
7        ~~of at least 50%, but less than 75%, as certified by the~~  
8        ~~United States Department of Veterans Affairs, the annual~~  
9        ~~exemption is \$2,500.~~

10        (c) The tax exemption under this Section carries over to  
11        the benefit of the veteran's surviving spouse as long as the  
12        spouse holds the legal or beneficial title to the homestead,  
13        permanently resides thereon, and does not remarry. If the  
14        surviving spouse sells the property, an exemption not to exceed  
15        the amount granted from the most recent ad valorem tax roll may  
16        be transferred to his or her new residence as long as it is  
17        used as his or her primary residence and he or she does not  
18        remarry.

19        (d) The exemption under this Section applies for taxable  
20        year 2008 ~~2007~~ and thereafter. A taxpayer who claims an  
21        exemption under Section 15-165 or 15-168 may not claim an  
22        exemption under this Section.

23        (e) Application must be made during the application period  
24        in effect for the county of his or her residence. If the  
25        service-connected disability is certified after the  
26        application period, a certificate of error shall be issued as

1 provided in Section 14-15 or Section 14-20. The assessor or  
2 chief county assessment officer may determine the eligibility  
3 of residential property to receive the homestead exemption  
4 provided by this Section by application, visual inspection,  
5 questionnaire, or other reasonable methods. The determination  
6 must be made in accordance with guidelines established by the  
7 Department. If a homestead exemption has been granted under  
8 this Section and the veteran awarded the exemption becomes a  
9 resident of a facility licensed under the Nursing Home Care  
10 Act, then the exemption shall continue (i) so long as the  
11 qualified residence continues to be occupied by the veteran's  
12 spouse or (ii) if the residence is unoccupied, until the  
13 veteran or the veteran's spouse is not the owner of record.

14 (f) For the purposes of this Section:

15 "Qualified residence" means real property, but less any  
16 portion of that property that is used for commercial purposes,  
17 ~~with an equalized assessed value of less than \$250,000~~ that is  
18 the disabled veteran's primary residence. Property rented for  
19 more than 6 months is presumed to be used for commercial  
20 purposes.

21 "Veteran" means an Illinois resident who has served as a  
22 member of the United States Armed Forces on active duty or  
23 State active duty, a member of the Illinois National Guard, or  
24 a member of the United States Reserve Forces and who has  
25 received an honorable discharge.

26 (g) For land improved with (i) an apartment building owned

1 and operated as a cooperative or (ii) a life care facility as  
2 defined under Section 2 of the Life Care Facilities Act that is  
3 considered to be a cooperative, the maximum reduction from the  
4 value of the property, as equalized or assessed by the  
5 Department, shall be multiplied by the number of apartments or  
6 units occupied by a disabled veteran. The disabled veteran  
7 shall receive the homestead exemption upon meeting the  
8 following requirements:

9 (1) The property must be occupied as the primary  
10 residence by the disabled veteran.

11 (2) The disabled veteran must be liable by contract  
12 with the owner or owners of record for paying the  
13 apportioned property taxes on the property of the  
14 cooperative or life care facility. In the case of a life  
15 care facility, the disabled veteran must be liable for  
16 paying the apportioned property taxes under a life care  
17 contract as defined in Section 2 of the Life Care  
18 Facilities Act.

19 (3) The disabled veteran must be an owner of record of  
20 a legal or equitable interest in the cooperative apartment  
21 building. A leasehold interest does not meet this  
22 requirement.

23 If a homestead exemption is granted under this Section, the  
24 cooperative association or management firm shall credit the  
25 savings resulting from the exemption to the apportioned tax  
26 liability of the qualifying disabled veteran. The chief county

1 assessment officer may request reasonable proof that the  
2 association or firm has properly credited the exemption. A  
3 person who willfully refuses to credit an exemption to the  
4 qualified disabled veteran is guilty of a Class B misdemeanor.

5 (h) In counties with fewer than 3,000,000 inhabitants, the  
6 chief county assessment officer shall provide to each veteran  
7 granted a homestead exemption under this Section a form to  
8 designate any other person to receive a duplicate of any notice  
9 of delinquency in the payment of taxes assessed and levied  
10 under this Code on the veteran's qualifying property. The  
11 duplicate notice shall be in addition to the notice required to  
12 be provided to the veteran receiving the exemption and shall be  
13 given in the manner required by this Code. The veteran filing  
14 the request for the duplicate notice shall pay an  
15 administrative fee of \$5 to the chief county assessment  
16 officer. The assessment officer shall then file the executed  
17 designation with the county collector, who shall issue the  
18 duplicate notices as indicated by the designation. A  
19 designation may be rescinded by the disabled veteran in the  
20 manner required by the chief county assessment officer.

21 (i) Notwithstanding Sections 6 and 8 of the State Mandates  
22 Act, no reimbursement by the State is required for the  
23 implementation of any mandate created by this Section.

24 (Source: P.A. 95-644, eff. 10-12-07.)

1           Sec. 20-15. Information on bill or separate statement.  
2           There shall be printed on each bill, or on a separate slip  
3           which shall be mailed with the bill:

4           (a) a statement itemizing the rate at which taxes have  
5           been extended for each of the taxing districts in the  
6           county in whose district the property is located, and in  
7           those counties utilizing electronic data processing  
8           equipment the dollar amount of tax due from the person  
9           assessed allocable to each of those taxing districts,  
10          including a separate statement of the dollar amount of tax  
11          due which is allocable to a tax levied under the Illinois  
12          Local Library Act or to any other tax levied by a  
13          municipality or township for public library purposes,

14          (b) a separate statement for each of the taxing  
15          districts of the dollar amount of tax due which is  
16          allocable to a tax levied under the Illinois Pension Code  
17          or to any other tax levied by a municipality or township  
18          for public pension or retirement purposes,

19          (c) the total tax rate,

20          (c-5) the total amount of tax due prior to application  
21          of any exemption due under Section 15-169,

22          (d) the total amount of tax due, and

23          (e) the amount by which the total tax and the tax  
24          allocable to each taxing district differs from the  
25          taxpayer's last prior tax bill.

26          The county treasurer shall ensure that only those taxing

1 districts in which a parcel of property is located shall be  
2 listed on the bill for that property.

3 In all counties the statement shall also provide:

4 (1) the property index number or other suitable  
5 description,

6 (2) the assessment of the property,

7 (3) the equalization factors imposed by the county and  
8 by the Department, and

9 (4) the equalized assessment resulting from the  
10 application of the equalization factors to the basic  
11 assessment.

12 In all counties which do not classify property for purposes  
13 of taxation, for property on which a single family residence is  
14 situated the statement shall also include a statement to  
15 reflect the fair cash value determined for the property. In all  
16 counties which classify property for purposes of taxation in  
17 accordance with Section 4 of Article IX of the Illinois  
18 Constitution, for parcels of residential property in the lowest  
19 assessment classification the statement shall also include a  
20 statement to reflect the fair cash value determined for the  
21 property.

22 In all counties, the statement must include information  
23 that certain taxpayers may be eligible for tax exemptions,  
24 abatements, and other assistance programs and that, for more  
25 information, taxpayers should consult with the office of their  
26 township or county assessor and with the Illinois Department of

1 Revenue.

2 In all counties, the statement shall include information  
3 that certain taxpayers may be eligible for the Senior Citizens  
4 and Disabled Persons Property Tax Relief and Pharmaceutical  
5 Assistance Act and that applications are available from the  
6 Illinois Department on Aging.

7 In counties which use the estimated or accelerated billing  
8 methods, these statements shall only be provided with the final  
9 installment of taxes due. The provisions of this Section create  
10 a mandatory statutory duty. They are not merely directory or  
11 discretionary. The failure or neglect of the collector to mail  
12 the bill, or the failure of the taxpayer to receive the bill,  
13 shall not affect the validity of any tax, or the liability for  
14 the payment of any tax.

15 (Source: P.A. 95-644, eff. 10-12-07.)".

16 Date: \_\_\_\_\_, 2008 \_\_\_\_\_